IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF TENNESSEE WESTERN DIVISION

GREGORY GOOSBY,

Plaintiff,

v. No. 07-2419

UNITED STATES OF AMERICA,

Defendant.

ORDER ADOPTING REPORT AND RECOMMENDATION AND DISMISSING THE PLAINTIFF'S COMPLAINT

Plaintiff Gregory Goosby brought this action against Special Agent Michael K. McElroy, an employee of the United States Internal Revenue Service ("IRS"), in the General Sessions Court of Shelby County, Tennessee. (Doc. No. 1, Notice of Removal, Ex. A.) Goosby alleged that Agent McElroy submitted a report about Goosby that was based on facts that he knew to be false. (Id.) This case was removed to federal court after the United States Attorney for the Western District of Tennessee certified that Agent McElroy was an employee of the IRS who was acting within the scope of his employment. (Id., Ex. B.) The Court subsequently ordered that the United States be substituted for Agent EcElroy as the defendant and dismissed the agent from the case. (Doc. No. 5.)

On June 19, 2007, the United States filed a motion to dismiss. (Doc. No. 3.) The Plaintiff filed a motion to remand on July 16, 2007. (Doc. No. 7.) Both motions were referred to Magistrate Judge Tu M. Pham, who filed a report and recommendation on January 30, 2008, recommending that Goosby's motion to remand be denied and the Defendant's motion to dismiss be granted. (Doc.

No. 15.) The parties had until February 19, 2008, to object to Magistrate Judge Pham's report and recommendation. According to the Court's docket, no objections to the magistrate judge's report and recommendation have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

The Court has reviewed the magistrate judge's report and recommendation, and the entire record of the proceeding before the magistrate judge. No objections having been filed, the Court ADOPTS the magistrate judge's report and recommendation. Therefore, the Plaintiff's motion to remand is DENIED, the Defendant's motion to dismiss is GRANTED and the complaint is hereby DISMISSED. The Clerk is directed to enter judgment in accordance with this Order.

IT IS SO ORDERED this 5th day of March, 2008.

s/ J. DANIEL BREEN UNITED STATES DISTRICT JUDGE